

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT DIVISION**

ADMINISTRATIVE ENFORCEMENT

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) is responsible for establishing paternity and establishing collecting and enforcing child support obligations. G.L. c. 119A. A child support obligation that is due and unpaid is a judgment by operation of law and a lien in favor of the parent receiving support or the Department of Transitional Assistance (DTA). DOR is authorized to enforce the collection of current and past-due support by use of administrative remedies, which are described below. Most of these remedies are fully automated and every parent who owes past-due support is subject to any or all of these administrative collection methods until past-due support is paid in full.

Notice

A parent whose past-due support debt is \$500 or more is sent an Annual Notice of Child Support Delinquency. This notice informs the parent of the full amount due, including interest and penalties, for each case the parent has in which DOR is enforcing the child support obligation. The notice describes all of the enforcement remedies DOR may use to collect the debt, and provides the parent with an opportunity to request a review of the debt. The notice is issued again each year on the anniversary date of the first notice, until the child support debt is paid in full. G.L. c. 119A, § 6.

Notice of Income Withholding Order

On a daily basis, DOR receives information from employers in the Commonwealth about individuals who have been recently hired, as well as quarterly wage information about all employees. G.L. c. 62D. Three times each week, DOR matches this employment information with records of parents who are not currently paying support, or who have a current order for income withholding but do not have a verified employer, and issues a Notice of Income Withholding or a Notice of Levy to the employer. G.L. c. 119A, §§ 6(b) and 12. If the court has suspended the income withholding order, DOR activates and issues the income withholding order when the parent has past-due support equal to 14 days worth of unpaid support. G.L. c. 119A, 12(b).

Administrative Increase of Support Obligation

When a parent fails to pay on time or in full and support is past due, DOR issues a notice to the employer or to the parent increasing the support obligation by 25% until all past-due support is paid in full. DOR issues such notices each week for parents owing past-due support. G.L. c. 119A, § 12(d).

Liens

A child support debt that is due and unpaid is an automatic judgment and a lien in favor of the parent receiving support or the DTA. G.L. c. 119A, § 13. As a result, DOR does not have to go to court to establish a judgment and may begin enforcing collection of the debt immediately. The notice is a lien upon all property and rights to property of the parent paying support. If the parent attempts to buy, sell or refinance property with a DOR lien, the child support debt must be paid before DOR will release the lien and allow the property to be sold or refinanced. G.L. c.119A, § 6.

Levy

DOR regularly receives information about assets owned by parents in financial institutions throughout the country. G.L. c. 62D. Each week, DOR matches the information received with records of the parents who owe at least \$1,500 in past-due support and issues a Notice of Levy (seizure) to each institution in which the parent has an account. G.L. c. 119A, § 6(b)(6). The levy remains in effect for 60 days, or until past-due support is paid in full, whichever occurs first. The financial institution is required to send DOR all the money in the account up to the amount of the child support debt. All accounts, including joint accounts, are subject to this levy. If a parent notifies us that he or she has been paying current support plus an additional 25% of current support towards the past-due support for at least six months, DOR will not levy the first \$2,500 in a *checking* account.

Tax Refund Intercept and Federal Administrative Offset / Passport

Every week, DOR submits data to the federal Office of Child Support Enforcement (OCSE) regarding parents in DOR's caseload who owe past-due support, for the purpose of intercepting federal tax refunds, or garnishing any federal salary or vendor payments. Parents who owe past-due support in excess of \$2,500 are also subject to denial of either *reissuance* of their U.S. passport or issuance of a new passport. 42 USC §§ 652(k) and 664; 45 CFR § 303.72; G.L. c. 119A, §6.

State Tax Refund Intercept

On a regular basis, DOR identifies parents who owe past-due child support of \$500 or more and who are owed a refund of state tax payments. DOR intercepts the refund up to the amount of child support due, and retains the payment to pay the past-due child support. DOR also deducts a \$10 fee from the refund, which is retained for processing costs. If the amount of the refund is more than the amount of child support due plus the \$10 fee, the difference is refunded to the parent. If the amount of the refund is less than the child support due plus the fee, DOR intercepts the full refund and applies \$10 to the fee and the rest to the child support debt. G.L. c. 62D; c. 119A, § 6.

Unemployment Compensation Intercept

Every two weeks, DOR submits information to the Division of Employment and Training (DET) about parents in DOR's caseload who have a current support obligation or who owe past-due support. If the parent is receiving unemployment compensation benefits, DOR issues a notice to DET to deduct the child support payment due from those benefits. G.L. c. 119A, § 6.

Workers' Compensation Lien

Every two weeks, DOR submits information to the Division of Industrial accidents (DIA) about parents in DOR's caseload who have a current obligation or who owe past-due support. If the parent paying support receives workers' compensation benefits or has filed an industrial accident claim with DIA, DOR issues a notice of income withholding to the workers' compensation insurer to deduct the child support payment due from any periodic workers' compensation benefits. DOR also files a Notice of Lien with DIA to intercept any insurance settlement to pay any past-due support that is owed at the time of settlement. G.L. c. 152, § 46A; c. 119A, § 6.

License Suspension

DOR regularly issues notices to parents who owe past-due support and who are not making regular payments that the parent's failure to pay the support debt in full or to begin making regular payments will result in suspension or revocation of the parent's professional, recreational or driver's license. G.L. c. 119A, § 16(b).

Credit Reporting

Every month, DOR submits information to four national credit reporting bureaus regarding parents in DOR's caseload who owe past-due support plus interest in excess of \$1,500. G.L. c. 93, § 52A; c. 119A, § 6. The credit report lists the full amount of past-due child support as well as the parent's payment status, such as current payer; may owe arrears; account is between 30 and 180 days past-due; account is paid in full. The credit score and the arrears balance will be updated each month based on the amount not paid in the last 6 months.

Insurance Claim Intercept

Insurers must check with DOR prior to making any lump-sum insurance payment to determine if the recipient of the payment owes past-due child support. G.L. c. 175, § 24D; c. 119A, § 6; 830 CMR 175.24D.1.1. If past-due support is owed, the insurer is required to mail the insurance payment to DOR, after deducting any payments due for attorney fees or other bills or liens associated with the claim.

Public Pension Intercept

Public pension boards in Massachusetts must check with DOR before making a lump-sum pension distribution or periodic pension payments. If the pensioner owes past-due child support, DOR issues a lien to seize the pension distribution or to attach the periodic pension payments for child support. DOR may also seize inactive pension accounts. G.L. c. 32 §§ 11 and 20; c. 119A, § 6A.

Lottery Intercept

The Massachusetts Lottery Commission must check with DOR prior to making any lottery payments made by the Commission (local vendors are not required to check) to determine if the winner owes past-due child support. G.L. c. 119A, § 6.